

EXHIBIT 22

Sara and Ken Pilot

To whom it may concern :

My husband, children and I have known Michael Cohen for over 20 years. Michael has always been considerate kind , helpful and generous to his entire community. Anytime anyone needed help with anything Michael was always there to assist in any way he could. If my family or our friends needed a particular doctor, Michael would find the doctor and make the appointment. If someone's child needed assistance with a high school or college application Michael was making the phone calls and writing the letters immediately. If there was someone in need of financial aid, Michael was the first one to reach into his pocket and give money to them. Michael is and has always been a big hearted , kind, generous and most thoughtful member of his community. Family and friends have always been Michael's number one priority.

One of my favorite examples of Michael's kindness was when a beloved Housekeeper's child needed surgery and could not afford it. Michael, without hesitation not only paid for the surgery, but visited the child in the hospital and made sure the doctors were the best and most experienced. Michael has an enormous desire to help others and his compassion and generosity. When my daughter was struggling her first year at sleep away camp and desperately want to go home on visiting day ,it was Michael who pulled her aside and gave her such great advice that she stayed and managed to have a fantastic summer. She always attributes success at camp to Michael and his wise counsel. Our children love Michael because he is always present and gives his full heart to them.

Although we realize we have no say in Michael's sentencing, we believe that he is a most valued member of the community and would do so much great work here amongst his friends, family and community. Michael's generosity, compassion and helpfulness to society will be better served outside of prison then behind bars.



Sincerely,
Sara and Ken Pilot
11-15-18